

EDWIN S.W. YOUNG  
CITY AUDITOR

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OFFICE OF THE CITY AUDITOR  
CITY AND COUNTY OF HONOLULU

1001 KAMOKILA BOULEVARD, SUITE 216, KAPOLEI, HAWAII 96707 / PHONE: (808) 768-3134 / FAX: (808) 768-3135

2013 JUL 30 P 2: 51

CITY COUNCIL  
HONOLULU, HAWAII

July 30, 2013

The Honorable Ernest Y. Martin, Chair  
and Members of the City Council  
City and County of Honolulu  
Honolulu, Hawaii 96813

Dear Chair Martin and Councilmembers:

SUBJECT: Acceptance of Gift

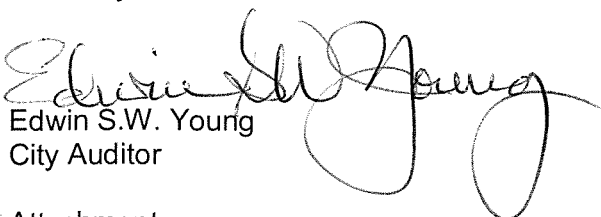
Local government audit agencies that follow Generally Accepted Government Auditing Standards (GAGAS), are required to undergo a peer review every three years. The Association of Local Government Auditors (ALGA) administers a peer review program which provides for a true peer-to-peer review program at minimal costs for its member organizations by coordinating the voluntary exchange of organizational staff to conduct peer reviews. Our office has undergone three successful peer reviews under the ALGA peer review program. In accordance with the terms and conditions of our most recently completed peer review in December 2012, our office is required to provide team members to conduct peer reviews of other organizations.

ALGA is coordinating a peer review of the City of San Diego, California which will include one member of our staff, Deputy City Auditor Susan Hall, as part of the peer review team. Under the terms of the ALGA peer review program, the audit organization being reviewed will pay the review team's travel-related expenses, including airfare, hotel, ground transportation, meals, and incidentals.

The City of San Diego – Office of the City Auditor, will donate funds up to \$2,500 to offset the travel-related costs for Susan Hall to travel from Honolulu to San Diego (1010 Second Avenue, 5<sup>th</sup> Floor, West Tower, San Diego, California) from October 20, 2013 to October 26, 2013 to participate in that office's peer review. The signed Declaration of Gift form is attached.

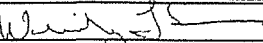
I recommend that your Honorable Body accept this gift on behalf of the City and County of Honolulu. If you have any questions, please contact me at 768-3134.

Sincerely,

  
Edwin S.W. Young  
City Auditor

Attachment

## City and County of Honolulu

DECLARATION OF GIFT	
<b>NAME OF DONOR</b>	City of San Diego – Office of the City Auditor
<b>DONOR'S ADDRESS</b>	1010 Second Ave, 5th Floor, West Tower San Diego, CA 92101
<b>DONOR'S TELEPHONE</b>	(619) 533-3165
<b>STATEMENT OF OWNERSHIP AND/OR TERMS OF CONVEYANCE</b>	
<p>Cost of lodging, ground transportation, meals, and other incidental expenses, valued at up to \$2,500, will be paid by the City of San Diego – Office of the City Auditor via reimbursement to the Association of Local Government Auditors.</p>	
<b>DESCRIPTION OF GIFT</b>	<b>VALUE</b>
<div style="display: flex; justify-content: space-between;"> <div>                     Hotel (10/20/13 – 10/25/13)                      Airfare                      Meals/Incidentals                      Ground Transportation                 </div> <div style="text-align: right;">                     UP TO:                 </div> </div>	\$2,500
<b>Signature:</b> 	<b>Date:</b> 7/29/13
<b>Print Name:</b> Wendy T Sineen	<b>Title:</b> ALGA Peer Review Coordinator

**EXHIBIT A**